

Exhibit 18-C



E D & F MAN CAPITAL MARKETS LIMITED

Sterling Alpha LLC 401K Profit Sharing Plan
11 Sterling Lane
Sands Point
New York 11050
USA

Your New Account and Status: <PROFESSIONAL>

Thank you for contacting us with regard to opening an account with E D & F Man Capital Markets Limited ("MCM"). In order for us to proceed there is certain information that we need to provide you with to explain and document the terms of MCM's relationship with you.

MCM is authorised and regulated in the UK by the Financial Services Authority (the "FSA"). The FSA requires us to provide you with certain information in accordance with the rules of the FSA (the "FSA Rules"). As such, please ensure you read this letter and the enclosed materials carefully.

We are required by the FSA Rules to categorise you for the purpose of the services that we provide to you. We have determined, based on those rules, that you will be categorised as a **"Professional Client"**. As a Professional Client, the FSA Rules state that it is your responsibility to keep us informed of any change that could affect your categorisation and we require you to do so.

In addition, the FSA Rules state that you have the right to request re-categorisation as a Retail Client, whereby you would be entitled to additional protections under the FSA Rules. Please be aware, however, that MCM does not accept Retail Clients and if you ask to be re-categorised as a Retail Client, we would not be able to proceed any further with your application.

You may also request to be re-categorised as an Eligible Counterparty. As an Eligible Counterparty, however, you would be entitled to fewer protections under the FSA Rules. The main differences in the protections afforded to Professional Clients and Eligible Counterparties are set out in Part V (paragraph 1.31) of the Professional Risk Disclosure Booklet, which accompanies this letter.

It is your responsibility to inform MCM of any changes that could affect your categorisation.



ED & F MAN CAPITAL MARKETS LIMITED

The following documents are attached:

(i) **MCM's Terms and Conditions of Business**

These Terms and Conditions set out the contractual terms that govern our relationship but are subject to, where relevant, any transaction-specific documentation (e.g. ISDA, GMRA) as entered into between you and us from time to time and as the case may be.

(ii) **Rate Card**

This sets out our fees and charges (this may be sent under separate cover).

(iii) **Application Form**

Please complete this Form and provide the documentation requested in order to verify your identity. A signed and completed Form, including supporting documentation and a signed copy of this cover letter, should be returned to us.

(iv) **MCM's Professional Client Disclosure Document and Order Execution Policy**

These documents outline the main risks that you should be aware of which arise through the different services and investments that we may offer to you and explains the difference in the protections afforded to different client types under the FSA Rules. This risk disclosure is in no way intended to replace the need to seek your own independent advice. The Order Execution Policy sets out the procedures that MCM follows in the execution of your orders, particularly in relation to client order handling and the applicability of best execution. This Policy includes the Risk Disclosure Document.

Any money we receive from you in respect of Exchange-traded products will be treated as "client money" subject to the FSA Rules. Any cash received in respect of OTC products and any non-cash assets we hold for you as collateral will be dealt with in accordance with clause 10(b) ("Assets Transferred") of our Terms and Conditions unless we have expressly agreed with you that such assets are not collateral and should be held in custody, subject to clause 17 ("Custody") of our Terms and Conditions.

You are advised to read the referenced documentation carefully and retain it for your records. If you have any questions about any of the documentation or about your client categorisation, please contact your MCM representative or the Compliance Department.

We look forward to our new business relationship with you.

Yours sincerely

Documentation Department

Cottons Centre
Hay's Lane
London SE1 2QE

Authorised and Regulated by the Financial Services Authority
Registered in England No. 1282851

Telephone: +44 (0)20 7089 8000

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ED & F MAN CAPITAL MARKETS LIMITED

Confirmation of FSA Client Classification

I/We hereby acknowledge that MCM has classified me/us as a Professional client and that I/we have read and understood and **Professional Client Disclosure Document and Order Execution Policy**

I/we further confirm to you that I am/we are an experienced and knowledgeable investor, am/are capable of making investment decisions, and understand the risks involved with investing in complex products.

I/we understand that, under the FSA Rules, it is my/our obligation to inform you of any change that could affect my/our categorisation as a Professional client.

Signature(s):

2ETA FINANCIAL PARTNERS LIMITED

Aleman.

Name(s):

Authorised Signature

Date:

Acknowledgement of Segregated Status

I/We acknowledge that my account/s with MCM will be treated as Segregated and that I have read and understood the relevant sections of the MCM Terms and Conditions. In addition I acknowledge that MCM does not provide segregation where I/we trade OTC products or have been granted a credit facility.

Signature(s):

2ETA FINANCIAL PARTNERS LIMITED

Aleman.

Name(s):

Authorised Signature

Date:



E D & F MAN CAPITAL MARKETS LIMITED

Sterling Alpha LLC 401K Profit Sharing Plan
11 Sterling Lane
Sands Point
New York 11050
USA

Dear Sirs

Variation to Terms of Business

We refer to our Terms and Conditions for Business (the "Terms") (expressions defined in the Terms have the same meaning in this letter) and in particular Clause 10, Margin Collateral, Default and Termination we advise the following variations to the Terms;

Any cash received in respect of OTC products or to cover DVP transactions and any non-cash assets we hold for you as collateral will be dealt with in accordance with clause 10(b)(i) ("Assets Transferred") and will be treated on an Absolute Title Transfer basis.

Separately E D & F Man Capital Markets Limited ("MCM") will revalue your trading account at the close of business in line with the relevant market valuations. At the start of business on the following Business Day our operations staff will review your positions to determine the total amount of your outstanding liabilities to MCM relating to the above specified business and transfer any surplus cash in excess of €1,000 to a segregated cash account also held in your name in accordance with clause 10(b)(i).("Assets Transferred")

Outstanding liabilities include but are not limited to the following, initial margin until such times as positions are closed, fees, commission, interest due and payable, negative variation margin.

Please confirm your receipt, understanding and acceptance of this notice by signing the enclosed copy of this letter and returning it to us in the envelope provided.

Yours faithfully

Marcus Bacchi-Howard

Signed in confirmation of the above variation Terms and Conditions for Business

2 E T A F I N A N C I A L P A R T N E R S L I M I T E D
Signed: *Alison* Date: *01/08/2012*
Authorised Signatory

Print Name: _____ Title: _____

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ED&F
MAN

E D & F MAN CAPITAL MARKETS LIMITED

Sterling Alpha LLC 401(K) Profit Sharing Plan
111 Sterling Lane
Sands Point
New York
11050

CC: STERLING

Dear John Doscas

Variation to Terms of Business

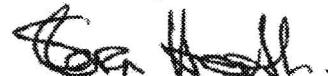
We refer to our letter to you dated 1 August 2012 which set out a procedure pursuant to which E D & F Capital Markets ("MCM") agreed on a daily basis to transfer surplus cash in excess of €1000 in your trading account into a segregated cash account.

Upon a review of the operation of this procedure, we have concluded that such cash transfers could create undue complexity, operational risk and potential uncertainty as to reconciliation of your balances, in particular in relation to liabilities on your trading account (such as margin, commissions, fees and interest) arising on a continuous, not a daily basis. However please note that if you wish for any surplus funds to be held on a segregated basis, then you will need to instruct us accordingly.

We would therefore like to revert to our former procedure of dealing with any cash received in respect of OTC products or to cover DVP transactions and any non-cash collateral assets we hold for you in accordance with Clause 10(b)ii ("Assets Transferred") of our Terms and Conditions of Business and to treat such cash and assets on an Absolute Title Transfer basis.

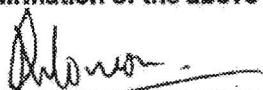
Please confirm your acceptance to our reverting to the former procedure as described, by signing the enclosed copy of this letter and returning it to us in the envelope provided.

Yours faithfully

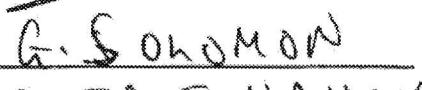


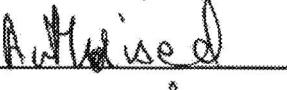
Sharon Heath

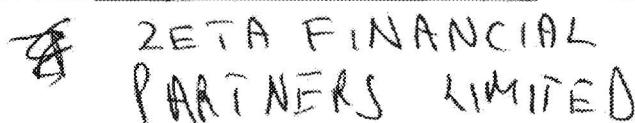
Signed in confirmation of the above variation

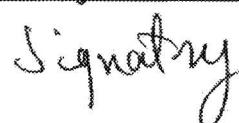
Signed: 

Date: 8/05/2013

Print Name: 

Title: 


ZETA FINANCIAL
PARTNERS LIMITED


Signature

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